

ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S MODIFICATION TO
THE "ARMED FORCES TAX FAIRNESS ACT OF 2003,"
SCHEDULED FOR MARKUP BY THE COMMITTEE ON FINANCE ON FEBRUARY 5, 2003

Fiscal Years 2003 - 2013

[Millions of Dollars]

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
I. Improving Tax Equity for Military Personnel														
A. Exclusion of Gain on Sale of a Principal Residence by a Member of the Uniformed Services or the Foreign Service (distance of 50 miles; extended stay of 90 days; maximum suspension of 10 years).....	soea 5/6/97	-66	-14	-14	-15	-15	-16	-16	-17	-18	-18	-19	-139	-227
B. Exclusion from Gross Income of Certain Death Gratuity Payments	doa 9/10/01	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-6	-10
C. Exclusion for Amounts Received under Department of Defense Homeowners Assistance Program	pma DOE	[1]	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-11	-22
D. Expansion of Combat Zone Filing Rules to Contingency Operations	[2]	-9	[1]	[1]	[1]	[1]	-1	-1	-1	-1	-1	-1	-11	-14
E. Modification of Membership Requirement for Exemption from Tax for Certain Veterans' Organizations	tyba DOE	-1	-1	-1	-1	-2	-2	-2	-2	-2	-2	-2	-8	-17
F. Clarification of Treatment of Certain Dependent Care Assistance Programs Provided to Members of the Uniformed Services of the United States	tyba 12/31/02	----- No Revenue Effect-----												
G. Treatment of Service Academy Appointments as Scholarships for Purposes of Qualified Tuition Programs and Coverdell Education Savings Accounts.....	tyba 12/31/02	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-2
H. Suspension of Tax-Exempt Status of Designated Terrorist Organizations.....	[3]	----- Negligible Revenue Effect-----												
I. Above-the-Line Deduction for Overnight Travel Expenses of National Guard and Reserve Members Traveling More Than 100 Miles from Home.....	apoi tyba 12/31/02	-15	-75	-77	-78	-80	-82	-84	-87	-89	-91	-93	-407	-851
Total of Improving Tax Equity for Military Personnel		-92	-93	-95	-97	-100	-104	-106	-110	-113	-115	-118	-583	-1,143
II. Revenue Provisions														
A. Extension of IRS User Fees (through 9/30/13) [4]	rma DOE	---	33	34	35	36	38	39	41	42	44	45	176	386
B. Authorize IRS to Enter into Installment Agreements that Provide for Partial Payment	iaeo/a DOE	11	30	14	5	[5]	[5]	[5]	[5]	[5]	[5]	[5]	61	63
C. Impose Mark-to-Market on Individuals Who Expatriate	[6]	3	98	84	80	74	71	67	61	57	54	51	410	700
Total of Revenue Provisions.....		14	161	132	120	110	109	106	102	99	98	96	647	1,149

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
III. Extend the Benefits Available Under the "Victims of Terrorism Tax Relief Act of 2001" (including an exclusion from income tax, an exclusion for death benefits, and estate tax relief) to Astronauts who Lose Their Lives in the Line of Duty (including the individuals who lost their lives in the space shuttle Columbia disaster)	[7]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
NET TOTAL		-78	68	37	23	10	5	[1]	-8	-14	-17	-22	64	6

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

ap0ii = amounts paid or incurred in
 doa = deaths occurring after
 DOE = date of enactment

iaeio/a = installment agreements entered into on or after
 pma = payments made after
 rma = requests made after

tyba = taxable years beginning after
 soea = sales or exchanges after

- [1] Loss of less than \$500,000.
- [2] The provision applies to any period for performing an act that has not expired before the date of enactment.
- [3] Effective for organizations that are designated or identified as a terrorist organization prior to, on, or after the date of enactment.
- [4] Estimate provided by Congressional Budget Office.
- [5] Gain of less than \$500,000.
- [6] Generally effective for U.S. citizens who relinquish citizenship or long-term residents who terminate their residency on or after February 5, 2003.
- [7] Generally effective for qualified individuals whose lives are lost in the line of duty after December 31, 2002.